

A. FUND CODES

See pages 41-42 for selected definitions

**FUND
CLASSIFICATIONS****GOVERNMENTAL FUND TYPES**

- 10 General Fund (Maintenance and Operation)
- 20 Special Revenue Funds
 - 23 Non K-12 Programs (Pre-School, Adult Ed., Recreation, etc.)
 - 24-29 (assigned by district)
- 30 Debt Service and Capital Outlay Funds
 - 31 Debt Services Fund
 - 32 Capital Projects Fund
- 40 Building Reserve Fund
- 49 School Food Services Fund

PROPRIETARY FUND TYPES

- 50 Enterprise Funds
 - 51 School Food Services Fund
 - 52 Swimming Pools
- 60 Internal Service Funds
 - 61-69 (Assigned by District)

FIDUCIARY FUND TYPES

- 70 Trust and Agency Funds
 - 71 Trust Fund
 - 76 Agency Fund
 - 77 Student Activities
 - 78 Industrial & Unemployment Insurance
 - 79 Multi-District Programs